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Clas
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cont

associating each unique cost source identifier to the business activity; and
implementing a selected accounting costing method for actual cost collection and a
selected accounting costing method for actual cost presentation based upon the stored cost source
identifiers, the selected accounting costing method for actual cost collection being independent of
the selected accounting costing method for cost presentation.

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3. (Twice Amended) The method of claim 1, wherein a new unique cost source
identifier is created upon each occurrence of a transaction that affects the actual cost of carrying
out the business activity.

B3

5. (Twice Amended) The method of claim 1, wherein a new unique source
identifier is assigned at least each time a job is performed in carrying out the business activity,
contemporaneously with a performance of the job.

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11. (Twice Amended) The method of claim 1, further comprising the step of
storing a standard cost within the cost source identifier when an actual cost of one of a job
performed and an item manufactured in carrying out the business activity is unknown.

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12. (Twice Amended) A computer system to compute an actual cost of performing
a business activity from collected actual costs incurred in carrying out the business activity,
comprising:
at least one processor;
at least one data storage device;

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a plurality of processes spawned by said at least one processor, the processes including processing logic for:

collecting actual costs of job performed, an item manufactured and an item purchased in carrying out the business activity,

creating and storing, in said at least one data storage device, a unique cost source identifier for each of the collected actual job, manufacturing and purchasing costs, each cost source identifier including at least a collected actual cost;

associating each unique cost source identifier to the business activity; and

processing each stored unique cost identifier to implement a selected accounting method for actual cost collection and a selected accounting method for actual cost presentation based upon the stored unique cost source identifiers, the selected accounting method for actual cost collection being independent of the selected accounting method for cost presentation.

13. (Twice Amended) The computer system of claim 12, further comprising processing logic for organizing the stored cost source identifiers in a hierarchical structure modeled on the business activity.

B5 Sub C5
17. (Twice Amended) A machine readable medium having stored thereon data representing sequences of instructions which, when executed by a computer system, causes said computer system to perform the steps of:

collecting, in substantially real time, an actual cost of each of a plurality of constituent items or operations affecting a cost of performing a business activity;

assigning each collected actual cost to a unique logical structure associated with a

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corresponding one of said items or operations;*B5
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storing each unique logical structure to create an organization of unique logical structures configured to allow the actual cost of the activity to be ascertained at any stage of a performance thereof.

18. (Twice Amended) The machine readable medium of claim 17, further comprising sequences of instructions for performing the step of creating a new unique logical structure for each constituent item or operation that affects the cost of performing the business activity.